

Appl. No. 09/736,345  
Amdt. Dated Feb. XX, 2006  
Reply to Advisory Action of Feb. 22, 2006

*INFORMAL DRAFT*

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-11. (Canceled)

Claim 12. (Previously Presented) A computer implemented method for building financial statements, the method comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction for said amount; (*field balance*)

*trial balance* computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit; (*Art. 12, Bank & Com*)

manually grouping the accounts from a user display into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account sequence;

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;

manually grouping the financial statement items from said user display into one or more totals, wherein each total is based on preceding financial statement item balances; and

providing a financial statement that includes each financial statement item and its respective balance.

Claim 13. (Previously Presented) The method of claim 12 further comprising:

providing, from [[a]] said user display of the financial statement, a first level of detail for a user selected financial statement item on said user display, the first level of detail including any accounts and respective account balances grouped into that financial statement item.